

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1963. Collection and Administration.

The Director of the Division of Revenue and Taxation shall provide for the collection and administration of the tax imposed by 4 CMC § 1961 by rules and regulations promulgated for that purpose.

Source: PL 10-10, § 4 (§ 1733); amended by PL 11-52, § 6.

Commission Comment: The reference to “4 CMC § 1962” in this section is changed to “4 CMC § 1961” pursuant to section 6 of PL 11-52. The full text of section 6 of PL 11-52 is found in the comment to 4 CMC § 1961.